

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 363: EXHIBIT 1 - REDUCE AND ALLOW CLAIMS

			ASSERTED				MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT	
1	BROWN BROTHERS HARRIMAN & CO. F/B/O BROWN BROTHERS HARRIMAN TRUST CO. LTD AS TTEE OF THE GOLDMAN SACHS INVESTMENT TRUST UNIT GS YEN LIBOR PLUS FUND ATTN: OFFICE OF THE GENERAL COUNSEL 40 WATER STREET BOSTON, MA 02119	5806	07/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$95,649.52	Lehman Brothers Holdings Inc.	Unsecured	\$92,585.40	
2	CB RICHARD ELLIS 1003 BISHOP ST SUITE 1800 HONOLULU, HI 96813	27440	09/22/2009	LB 2080 Kalakaua Owners LLC	Administrative Unsecured	\$40,357.33	LB 2080 Kalakaua Owners LLC	Unsecured	\$22,039.29	
					Subtotal	\$22,039.29				
						\$62,396.62				
					TOTAL	\$158,046.14			TOTAL	\$114,624.69